

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2008

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ 3,584,368	\$ -	\$ 285,072	\$ 2,984,211
Cash Received from Premiums/Recoveries	-	643,337	-	-
Cash Received from Miscellaneous Activities	-	(60,213)	-	-
Payments for Wages & Benefits	(797,260)	-	-	(1,645,793)
Payments for Inventory & Supplies	-	(151,224)	-	-
Payments to Suppliers for Goods & Services	(1,618,739)	-	(222,626)	(4,314,826)
Payments for Risk Transfer	-	(253,744)	-	-
Payments for Loss and Loss Adjustment	-	(131,285)	-	-
Net Cash Provided (Used) by Operating Activities	1,168,369	46,871	62,446	(2,976,408)
Cash Flows from Non-Capital Financing Activities:				
Operating Grants Received	12,394	-	-	65,325
Operating Transfer-In	-	100,000	-	231,043
Operating Transfer-Out	(778,198)	-	-	-
Cash Provided by Financing Activities	(765,804)	100,000	-	296,368
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Capital Assets	40,174	-	-	-
Acquisition/Construction of Capital Assets	(1,314,259)	-	-	-
Insurance Proceeds	20,605	-	-	3,691,407
Net Cash Used for Capital and Related Financing Activities	(1,253,480)	-	-	3,691,407
Cash Flows from Investing Activities:				
Receipt of Interest	-	368,513	-	-
Sale of Investment Securities	2,777,873	9,141,784	131,939	31,632
Purchase of Investment Securities	(2,537,159)	(9,625,713)	(185,628)	(675,330)
Cash Provided (Used) by Investing Activities	240,714	(115,416)	(53,689)	(643,698)
Net Increase (Decrease) in Cash and Cash Equivalents	(610,201)	31,455	8,757	367,669
Cash and Cash Equivalents at Beginning of Year	2,081,012	1,472	98,817	23,692
Cash and Cash Equivalents at End of Year	\$ 1,470,811	\$ 32,927	\$ 107,574	\$ 391,361
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Net Operating Income (Loss)	\$ (499,519)	\$ 108,951	\$ 72,303	\$ (3,111,456)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	1,058,505	-	-	460
Miscellaneous Non-Operating Income	540	-	-	-
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	(153,739)	(59,796)	(35,940)	(48,899)
(Increase) Decrease in Inventories	(44,894)	-	26,639	(1,393)
(Increase) Decrease in Prepaids	(683)	(2,929)	-	642
Increase (Decrease) in Payables	808,159	645	(556)	184,238
Total Adjustments	1,667,888	(62,080)	(9,857)	135,048
Net Cash Provided (Used) by Operating Activities	\$ 1,168,369	\$ 46,871	\$ 62,446	\$ (2,976,408)
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets from Government	\$ 1,059,032			
Gain (Loss) on Disposal of Capital Assets	40,735			

See Accompanying Notes to Financial Statements

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2008

	County Insurance	Information Services	Totals
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ -	\$ 1,474,806	\$ 8,328,457
Cash Received from Premiums/Recoveries	711,007	-	1,354,344
Cash Received from Miscellaneous Activities	-	292,187	231,974
Payments for Wages & Benefits	-	(945,338)	(3,388,391)
Payments for Inventory & Supplies	(178,765)	(2,345)	(332,334)
Payments to Suppliers for Goods & Services	-	(542,341)	(6,698,532)
Payments for Risk Transfer	(36,970)	-	(290,714)
Payments for Loss and Loss Adjustment	(286,485)	-	(417,770)
Net Cash Provided (Used) by Operating Activities	208,787	276,970	(1,212,965)
Cash Flows from Non-Capital Financing Activities:			
Operating Grants Received	-	-	77,719
Operating Transfer-In	-	-	331,043
Operating Transfer-Out	-	-	(778,198)
Cash Provided by Financing Activities	-	200	(369,236)
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Sale of Capital Assets	-	-	40,174
Acquisition/Construction of Capital Assets	-	(27,095)	(1,341,354)
Insurance Proceeds	-	-	3,712,012
Net Cash Used for Capital and Related Financing Activities	-	(27,095)	2,410,832
Cash Flows from Investing Activities:			
Receipt of Interest	73,563	-	442,076
Sale of Investment Securities	1,805,869	300,172	14,189,269
Purchase of Investment Securities	(2,088,219)	(490,699)	(15,602,748)
Cash Provided (Used) by Investing Activities	(208,787)	(190,527)	(971,403)
Net Increase (Decrease) in Cash and Cash Equivalents	-	59,548	(142,772)
Cash and Cash Equivalents at Beginning of Year	35,000	224,817	2,464,810
Cash and Cash Equivalents at End of Year	\$35,000	\$ 284,365	\$ 2,322,038
Reconciliation of Operating Income (Loss) to Net Cash Provided by			
Net Operating Income (Loss)	\$ 244,201	\$ 315,895	\$ (2,869,625)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	-	(51,120)	1,007,845
Miscellaneous Non-Operating Income	-	-	540
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	(22,974)	14,667	(306,681)
(Increase) Decrease in Inventories	-	-	(19,648)
(Increase) Decrease in Prepaids	(24,386)	(270)	(27,626)
Increase (Decrease) in Payables	11,946	(2,202)	1,002,230
Total Adjustments	(35,414)	(38,925)	1,656,660
Net Cash Provided (Used) by Operating Activities	\$ 208,787	\$ 276,970	\$ (1,212,965)
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets from Government		\$ 48,073	
Gain (Loss) on Disposal of Capital Assets		0	

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